

NEW YORK OFFICE  
521 FIFTH AVE.  
MURRAY HILL 8-1269

J. C. ABRAMSON & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

~~40 BRANTFORD PARK~~  
60 PARK PLACE  
NEWARK, N. J.  
TELEPHONE MITCHELL 2-4210

June 6, 1938.

Mrs. Effa Manley,  
c/o Newark Eagles Baseball Club,  
101 Montgomery Street,  
Newark, New Jersey:

Dear Mrs. Manley:

We have secured the necessary forms and have prepared your N. Y. State Franchise Tax returns for the years 1937 and 1938, which returns we are enclosing herewith.

According to the State Department, you did not file such a return last year, hence the two returns now due. Please verify this by looking through your checks for April, May, and June, 1937 to see whether or not a check for \$25.00 has been made out to "N. Y. State Tax Commission". If such a check has been issued, please call us.

Please have Mr. Manley sign on the bottom of pages 1 and 4, where indicated by a check mark, on each of the returns and return them, together with two checks for \$25.00 each made out to "New York State Tax Commission", to us for notarization and filing.

Remember that your players must not work more than 19 weeks, which should constitute the season. If they work more, you are liable to the New Jersey Unemployment Insurance Tax, which amounts to 3% of the total salaries to be paid by you and 1% to be paid by your employees. You will also, under such circumstances, have to pay the Federal government 3/10 of 1% for unemployment insurance taxes.

Very truly yours,  
J. C. ABRAMSON AND COMPANY

by

*Harold I. Fertig*  
Harold I. Fertig

HIF:S  
enc.